IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 1ST JUNE 2007 / 11TH JYAISHTA 1929

WP(C).No. 26925 of 2006(E)

PETITIONER:

FR.KURIAKOSE CHATHANATTU, VICAR,
ST.MARY'S JACOBITE SYRIAN CHURCH,
KARAKKUNNAM, PUTHUPPADY P.O.,
MUVATTUPUZHA, ERNAKULAM DISTRICT.

BY ADV. SRI.P.V.BABY
SRI.R.KIRAN

RESPONDENTS:

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1. STATE OF KERALA,
REP. BY ITS CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE TAHSILDAR,
KOTHAMANGALAM.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE PHOTOCOPY OF ASSESSMENT ORDER ALONG WITH DEMAND DT.27.11.2004 ISSUED BY R2.

P2: TRUE PHOTOCOPY OF REPRESENTATION DT.24.1.05 SUBMITTED BY PETITIONER BEFORE R2.

P3: TRUE PHOTOCOPY OF INTERIM ORDER DT.1.2.2005 IN W.P.C. NO.3406/2005.

P4: TRUE PHOTOCOPY OF JUDGMENT DT.15.3.2005 IN WPC NO.3406/2005.

P5: TRUE PHOTOCOPY OF ORDER DT.28.8.2006 OF R1.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.26925 of 2006

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Dated this the 1st day of June, 2007.

JUDGMENT

Heard counsel for the petitioner and Government Pleader. Building tax exemption is claimed in respect of a building consisting of three floors. Cellar being the ground portion is granted exemption because the same is used for running a Sunday School. The ground floor i.e. the floor above the cellar is used for running office for the church, residential area of vicars, office for ladies and space to keep Cross, Muthukuda etc. Going by the purposes for which it is used, it cannot be said that use is anything other than religious purpose. Therefore, there will be direction to the Tahsildar to grant exemption to this floor also. So far as the top floor is concerned, it is not entitled to exemption as it is a marriage hall and auditorium let out to parishioners. The W.P. is therefore disposed of directing the second respondent to assess and demand tax only in respect of the top floor and grant exemption to the two floors down below.

C.N.RAMACHANDRAN NAIR
Judge

pms